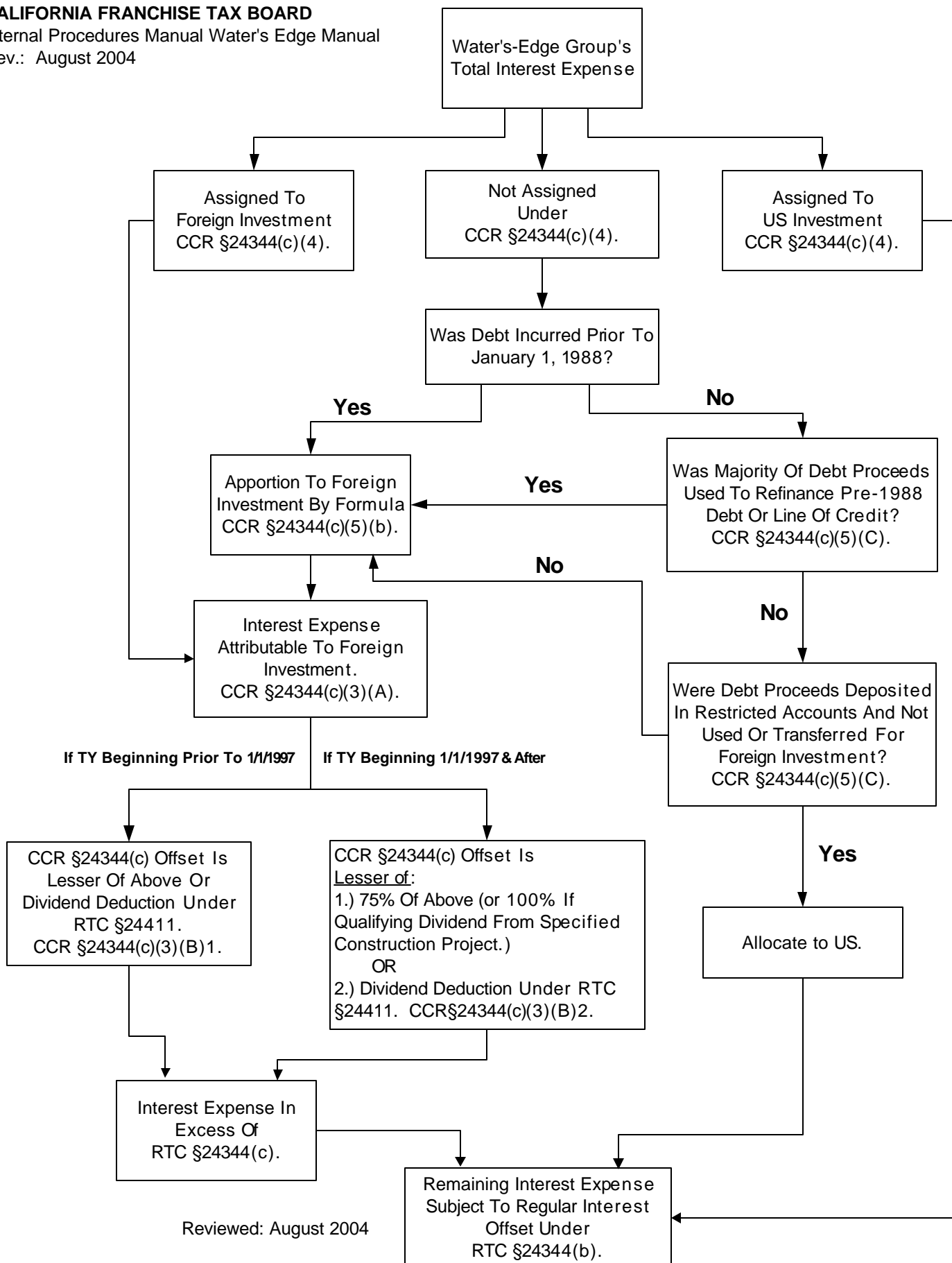


Exhibit 14 Foreign Investment Interest Offset - RTC §24344(c)

CALIFORNIA FRANCHISE TAX BOARD

Internal Procedures Manual Water's Edge Manual

Rev.: August 2004



Reviewed: August 2004